

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

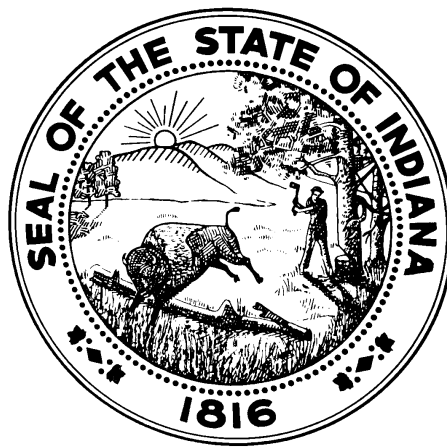
EXAMINATION REPORT

OF

COUNTY SHERIFF

ADAMS COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

07/22/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Charles E. Padgett, Jr.	01-01-07 to 12-31-10
President of the Board of County Commissioners	Douglas L. Bauman	01-01-07 to 12-31-08
President of the County Council	Matthew S. Lehman	01-01-07 to 12-31-08



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ADAMS COUNTY

We have examined the records of the County Sheriff for the period from January 1, 2007 to December 31, 2007, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Adams County for the year 2007.

STATE BOARD OF ACCOUNTS

June 3, 2008

COUNTY SHERIFF
ADAMS COUNTY
EXAMINATION RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the Sheriff's Cash Book balance to the bank account balance were incomplete. The bank account reconciliation was the bank balance less outstanding checks. Any differences between reconciled bank balance and cash Book balance were not identified. At December 31, 2007, the Cash Book balance exceeded the reconciled bank balance by \$179.86.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. The number of deposits per month ranged from three deposits to nine deposits. A similar comment appeared in prior Report B29822.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

INMATE TRUST RECORDS

Individual inmate records are maintained as a subsidiary record to the Inmate Trust Ledger. At December 31, 2007, the Inmate Trust Ledger balance exceeded the individual inmate balances by \$1,706.18. A similar comment appeared in prior Report B29822.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

PRESCRIBED FORMS

In October 1995, a former Sheriff submitted for approval an accounting program for Commissary and Inmate Trust Funds. Approval was denied by the State Board of Accounts. This accounting program is currently being used for Work Release. This program was also used for Cash Book Funds from January 1, 2007 through August 31, 2007. In September of 2007, an approved system was implemented for Cash Book Funds. The current system for the Commissary Fund has not been submitted to the State Board of Accounts for approval. A similar comment appeared in prior Report B29822.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
ADAMS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 3, 2008, with Charles E. Padgett, Sheriff.